Tax Policy Committee, November 6. 2013.

Enclosed please find a copy of my 2012 homestead property tax credit that was recomputed as a senior citizen. It states that at age 66 a blind person (my wife of 47 years) may not file unless they are deaf, hemiplegic, paraplegic or quadriplegic. This recomputing of our tax return for homestead property tax credit resulted in a decrease in our return from $475.00 to $323.00 a reduction of $152.00.

I support a change in this law. A blind person is as, if not more, disabled then a deaf person. Many blind people that file for homestead property tax credit, $152.00 maybe two weeks or more of food, clothing or a month of heating their homes or other expenses.

Also enclosed are copies of the pathology papers of the eye disease Stargardt that my wife Evette has had from birth.

For all of the legally blind and totally blind persons that own property and pay taxes in the State of Michigan and that file for a homestead property tax credit please correct this unfair tax penalty.

Respectfully yours; Frank Thomas and Evette Ann Breningstall

001258

STATE OF MICHIGAN REMITTANCE ADVICE

INVOICE NUMBER	INVOICE DATE	INVOICE DESCRIPTION	REF. DOC.	CURRENT DOC.		AMOUNT
XXXXX32042012	04/29/13	MI-1040 MI-1040CR		UUZC3086	$	323.00

[redacted] Warrant Number: [redacted] Warrant Date: MAY 02, 2013
BRENINGSTALL FRANK T & EVETTE SSN: [redacted] Spouse SSN: [redacted]

2012 Refund Explanation: Income Tax Refund $323.00

Total: $323.00

Your homestead property tax credit has been recomputed as a senior citizen. You may not file as a disabled claimant if you are 66 years of age or older unless you are deaf, hemiplegic, paraplegic, or quadriplegic, and documentation is provided.

This is a final determination. If you disagree you must appeal in writing within 60 days from the date of this notice and state why you believe the adjustment is incorrect. Please include documents (e.g. federal return, schedules, property tax statements) to support your claim. Send to: Michigan Department of Treasury/Conference Request, P.O. Box 30771, Lansing, MI 48909-8279. If you have questions, call 1-517-636-4486.

The following section shows the actual adjustment made to your Michigan Individual Income Tax Return, Schedule, and/or Credit(s) as summarized above. The form type, line description, original amount, and the corrected amount below should be compared to the tax return you originally submitted.

FORM TYPE	LINE	ORIGINAL AMT	CORRECTED
INCOME TAX RETURN	INCOME TAX REFUND	$475	$323
PROPERTY TAX CR	PROPERTY TAX CREDIT	$475	$323

000 (Rev. 06-10)

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STARGARDT DISEASE

Juvenile Onset Macular Degeneration, Stargardt Disease, Fundus Flavimaculatus, Stargardt Macular Dystrophy

Historically, macular degeneration was thought to be a single disease that causes central vision loss in older people. Macular degeneration is actually a group of diseases that have one feature in common, a loss of central vision, which may affect people of any age.

Juvenile macular degeneration was first reported in 1901 by German ophthalmologist, Karl Stargardt, from whom the disease gets its name. There are several forms of early onset macular degeneration, some of which are inherited and correctly called macular dystrophies. Fundus flavimaculatus, a term used by ophthalmologist Adolphe Fransceschetti in 1963 for a degenerative loss of central vision, was identified to be of the same genetic disorder as Stargardt by Hadden and Gass in 1976. This disease affects over 25,000 (30,000-50,000) Americans and occurs in approximately one in 10,000 children.

Stargardt Macular Dystrophy begins to damage both eyes somewhere between the ages of 6 and 20, although visual impairment may not be apparent until as late as ages 30 to 40. The onset of Fundus flavimaculatus variation may begin as lat as age 20. Children first notice difficulty in reading, complaining of gray, black or hazy spots in the center of their vision. They report that a longer length of time is needed to adjust between light and dark environments.

Vision loss is usually slow until the 20/40 level, then rapidly progressing to the 20/200 (legal blindness) level. Unfortunately, in some cases, vision can degenerate to 10/200 in a period of months. Peripheral vision and night vision are not lost for most people but color vision will be affected in the later stages.

It was discovered in 1997 that this disease has a strong genetic component. A family of genes, known as ABC1 genes, was found to be involved in inherited diseases. The ABCR (one of the 21 human genes specific to the retina and so-named ABCR for the retina), recently renamed ABCA4, is believed to be responsible for Stargardt disease.

90% of cases are the Autosomal or Recessive trait type. Although there is no prior family history, a person may have the recessive gene. When both parents carry the mutated gene and a normal gene, there is a 25% chance that their offspring can inherit both mutated genes and therefore develop macular dystrophy. More than one family member may develop Stargardt. The other 75% of offspring may carry the recessive gene and would in turn affect their children if they marry someone with the recessive gene or someone who has macular dystrophy.

The defect in the ABCA4 gene produce a dysfunctional protein, which does not allow normal transport of energy to and from the photoreceptor cells in the retina, causing the photoreceptor cells to degenerate. Yellow-white fundus flecks or lipofuscin, lipid rich waste deposits accumulate in the retinal pigment epithelium (RPE). (The RPE is a layer between the rod and cone cells and the choroids, and is responsible for keeping tissue healthy.) It begins to break down as the rods just outside the macula are injured. This damage spreads to the macular cones causing atrophy in the macula and loss of central vision.

Three tests are used to establish the presence of the fundus flecks and the loss of cones to determine a diagnosis of Stargardt disease.-.fluorescein angiography, electroretinography and electro-oculography.